FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bill Kottaras
DOCKET NO.: 23-32235.001-R-1
PARCEL NO.: 12-27-222-040-0000

The parties of record before the Property Tax Appeal Board are Bill Kottaras, the appellant, by Brian S. Maher, attorney-at-law of Weis, DuBrock, Doody & Maher in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$4,050
IMPR.:	$17,728
TOTAL:	$21,778

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story dwelling of frame and masonry exterior construction containing 1,097 square feet of living area. The dwelling is approximately 75 years old. Features of the property include a full unfinished basement, central air conditioning, one bathroom, and a 2-car garage. The property has a 4,500 square foot site located in Franklin Park, Leyden Township, Cook County. The subject is a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-05 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,205 to 1,652 square feet of living area. The homes are from 67 to 77 years old. Each property has a full or partial basement, two comparables have central air conditioning, and three comparables have a two-car garage. The comparables have one or two full bathrooms, and two comparables have an additional ½ bathroom. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from $13,480 to $21,311 or from $11.19 to $12.90 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $13,372.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $21,778. The subject property has an improvement assessment of $17,728 or $16.16 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables with comparable #4 being a duplicate of appellant's comparable #2. The comparables are composed of class 2-05 properties improved with two-story dwellings of masonry or frame and masonry construction that range in size from 1,231 to 1,927 square feet of living area. The homes range from 75 to 77 years old. Each property has a full or partial basement with two having finished area, and 1½ or 2 bathrooms. One comparable has central air conditioning and three comparables each have a two-car garage. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from $16,665 to $22,211 or from $11.53 to $17.31 per square foot of living area.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on seven equity comparables, with one being a duplicate, having the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #3 and #4 as well as board of review comparable #3 due to differences from the subject in dwelling size being from approximately 44% to 76% larger than the subject dwelling. The Board gives most weight to appellant's comparables #1 and #2 as well as board of review comparables #1, #2 and #4, which includes the common comparable submitted by the parties. These properties are improved with homes similar to the subject in age but larger than the subject dwelling ranging in size from 1,205 to 1,387 square feet of living area, suggesting each comparable would require a downward adjustment to make the property more equivalent to the subject in size. Three of the comparables have an additional ½ bathroom that would require a downward adjustment to make the comparables more equivalent to the subject for this difference. Conversely, none of these comparables have central air conditioning and one comparable has no garage, which are features of the subject, requiring upward adjustments to make the comparables more equivalent to the subject for these differences. Two comparables have partial basements with finished area, dissimilar to the subject' full unfinished basement, that may require adjustments. These four comparables have improvement assessments that range from $13,480 to $21,500 or from $11.19 to $17.31 per square foot of living area. The subject's improvement assessment of $17,728 or $16.16 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the appropriate adjustments to the comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman

Member	Member
Member	Member

DISSENTING: ________________ ________________

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: March 17, 2026

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bill Kottaras, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602